

CHAPTER 147

MOTOR VEHICLE FUEL TAX INCREASE

H. F. 10

AN ACT to amend sections three hundred twenty-four point two (324.2) and three hundred twenty-four point sixty-three (324.63), Code 1950, relating to the motor vehicle fuel license fee and to provide a suitable method of financing primary road construction in Iowa.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred twenty-four point two (324.2),
2 Code 1950, is hereby amended by adding thereto the following:
3 "The license fee of four cents per gallon or fraction of a gallon pro-
4 vided for in this section shall be increased to five cents per gallon for
5 the biennium beginning July 1, 1953, and ending June 30, 1955."

1 SEC. 2. Section three hundred twenty-four point sixty-three
2 (324.63), Code 1950, is hereby amended by adding thereto the follow-
3 ing:

4 "The net proceeds of one cent per gallon of the license fees collected
5 under the provisions of this chapter shall, for the biennium beginning
6 July 1, 1953, and ending June 30, 1955, be credited by the treasurer
7 of the state as follows:

8 1. To the primary road fund, to be used for construction of such pri-
9 mary roads as are presently surfaced with gravel or crushed rock only,
10 on the basis of need as determined by the state highway commission."

1 SEC. 3. Section three hundred twenty-four point two (324.2), Code
2 1950, is hereby amended as follows:

3 By striking from line five (5) the comma (,) and all thereafter, all
4 of lines six (6), seven (7), eight (8), nine (9) and that part of line ten
5 (10) preceding the word "that" and inserting in lieu thereof the fol-
6 lowing: "; and a license fee of six cents per gallon or fraction of a
7 gallon is hereby imposed on the following:

8 (a) all fuel oil used or sold for the purposes of propelling motor ve-
9 hicles on the highways of the state;

10 (b) all fuel oil used in any maintenance and construction work which
11 is paid for from public funds.

12 Provided, however,".

1 SEC. 4. Section three hundred twenty-four point two (324.2), Code
2 1950, is hereby amended by striking the comma (,) in line twenty-two
3 (22) and inserting in lieu thereof a period (.) ; and by striking that
4 part of said section following the said comma (,) in line twenty-two
5 (22) thereof to and including the word "offense" in line thirty-eight
6 (38) thereof and inserting in lieu thereof the following: "Every per-
7 son, firm or corporation, who purchases or obtains motor fuel outside
8 of this state and operates any motor vehicle into this state upon the
9 public highways of this state and transports motor fuel in the fuel tank
10 or tanks attached or unattached to said motor vehicle for the sole pur-
11 pose of operating said vehicle, shall pay the Iowa motor fuel tax on
12 the gallons in excess of twenty (20) gallons consumed by such motor
13 vehicle while operated on Iowa public highways, except that this sec-
14 tion shall not apply to any motor vehicle coming into this state with a
15 motor fuel tank capacity not to exceed twenty (20) gallons. Payment

16 of the tax shall be made by purchase of motor fuel within Iowa of
 17 such gallonage as is equivalent to the gallonage consumed while oper-
 18 ating such motor vehicle on the public highways of Iowa, or by direct
 19 remittance to the department. If deemed necessary to determine the
 20 amount of tax due or to prevent tax evasion, the department may re-
 21 quire from any such person, firm or corporation reports on forms
 22 prescribed by it, and tax payments in the same manner as is provided
 23 in this chapter with respect to distributors. Every person, firm or
 24 corporation, required by this section to make returns and pay the tax
 25 herein imposed, shall be subject to all of the provisions of this chapter
 26 and all fines and penalties herein imposed for violations thereof."

1 SEC. 5. This Act being deemed of immediate importance shall be
 2 in full force and effect from and after its passage and publication in the
 3 Davis County Republican, a newspaper published at Bloomfield, Iowa,
 4 and in the Oskaloosa Tribune Press, a newspaper published at Oska-
 5 loosa, Iowa.

Approved May 28, 1953.

I hereby certify that the foregoing Act, House File 10, was published in the Davis County Republican, Bloomfield, Iowa, June 2, 1953, and in the Oskaloosa Tribune Press, Oskaloosa, Iowa, June 5, 1953.

MELVIN D. SYNEHORST, *Secretary of State.*

CHAPTER 148 MOTOR CARRIERS

S. F. 152

AN ACT to amend section three hundred twenty-five point six (325.6), Code 1950, relating to certificates of convenience and necessity for motor carriers.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section three hundred twenty-five point six
 2 (325.6), Code 1950, by striking the same and by inserting in lieu
 3 thereof the following:
 4 "It is hereby declared unlawful for any motor carrier to transport
 5 over a regular route or between fixed termini any person or property,
 6 for compensation, from any point or place in the state of Iowa to
 7 another point or place in said state irrespective of the route, highway
 8 or highways traversed, including the crossing of any state line of
 9 the state of Iowa, or the ticket or bill of lading issued and used for
 10 such transportation, without first having obtained from the commis-
 11 sion a certificate declaring that public convenience and necessity re-
 12 quire such operation."

Approved April 15, 1953.